

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 95-0003 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1995**

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on November 11, 1992 in a base tax amount of \$183,832.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held by telephone on December 15, 1998 and continued on June 1, 1999.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. Taxpayer admitted that he was in possession 56 grams of marijuana. The Controlled Substance Excise Tax was properly imposed in this case.

Finding

Taxpayer's protest is denied.